

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 750 Section 750.500 Voluntary Program Participation</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 750  
PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER**

Section 750.500 Voluntary Program Participation

- a) Any taxpayer who is not required to make estimated or accelerated payments by electronic funds transfer is encouraged to seek the permission of the Department to make payments by electronic funds transfer
- b) Taxpayers who wish to voluntarily participate in the electronic funds transfer program must file an application for participation with the Department. Taxpayers should be aware that it will generally take a minimum of 60 days for the Department to process a request for voluntary participation in the electronic funds transfer program.
- c) In determining whether to grant or deny an application for participation, the Department will consider the filing and payment history of the taxpayer, the average amount of payments made by the taxpayer and the cost to the Department of the taxpayer's participation in the program versus the cost to the Department of processing traditional forms of payment from the taxpayer.
- d) Once an applicant has been approved as a voluntary participant, all required payments must be made by electronic funds transfer for the next twelve months. Voluntary participants may not switch back and forth between electronic funds transfer and payment by check or draft. Failure to pay by the due date by electronic funds transfer may be grounds for dismissal from voluntary participation in the program.
- e) The Department is accepting voluntary electronic funds transfer payments of the following taxes and fees:
  - ART-1, Automobile Rental Occupation and Use Tax Return (payment only, beginning October 1, 2002)
  - CMFT-1, County Motor Fuel Tax Return (payment only, beginning October 1, 2002)
  - ICT-1, Electricity Distribution and Invested Capital Tax Estimated Payment
  - ICT-4, Electricity Distribution and Invested Capital Tax Return (payment only)
  - IL-501, Illinois Withholding Tax Payment
  - IL-505-I, Automatic Extension Payment for Individuals
  - IL-505-B, Payment of Automatic Extension (for corporations, small business corporations, partnerships, fiduciaries, or exempt organizations)
  - IL-1040-ES, Estimated Income Tax Payment for Individuals
  - IL-1120-ES, Estimated Income and Replacement Tax Payment for Corporations
  - PST-1, Prepaid Sales Tax Return (payment only)
  - PST-3, Prepaid Sales Tax Quarter-Monthly Payment (for accelerated sales tax filers)
  - RG-1, Gas Revenue Tax Return (payment only)
  - RPU-13, Electricity Excise Tax Return (payment only)

RPU-50, Quarter-Monthly Payment - Electric, Gas, Telecommunications Excise Tax, and Telecommunications Infrastructure Maintenance Fee

RR-3, Sales and Use Tax Quarter-Monthly Payment (for accelerated sales and use tax filers)

RT-2, Telecommunications Excise Tax Return (payment only)

RT-10, Telecommunications Infrastructure Maintenance Fee Return (payment only)

RL-26, Liquor Revenue Return (payment only, beginning January 1, 2003)

RL-26-A, Liquor Revenue Airline Return (payment only, beginning January 1, 2003)

RHM-1, Hotel Operators' Occupation Tax Return (payment only, beginning January 1, 2003)

ST-1, Sales and Use Tax Return (payment only)

ST-4, MPEA Food and Beverage Tax Return (payment only, beginning October 1, 2002)

ST-14, Chicago Soft Drink Tax Return (payment only, beginning January 1, 2003)

TP-1, Tobacco Products Tax Return (payment only, beginning October 1, 2002)

Cigarette Tax and Cigarette Use Tax payments (beginning January 1, 2003)

- f) The Department reserves the right to terminate the participation of any voluntary electronic payer who fails to meet the requirements, specifications, and procedures stated in this Part.

(Source: Amended at 27 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

